IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

MONDAY, THE 13TH AUGUST 2007 / 22ND SRAVANA 1929

WP(C).No. 24456 of 2007(J)

PETITIONER:

RAJA RAJESWARI WEAVING MILLS,
AZHIKODE, KANNUR 9, A PARTNERSHIP
FIRM REPRESENTED BY ITS MANAGING PARTNER
P.K.MANOHARAN.

BY ADV. SRI.V.R.KESAVA KAIMAL
SRI.N.M.MADHU
SMT.C.S.RAJANI

RESPONDENTS:

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1. SPECIAL DEPUTY TAHSILDAR,
(REVENUE RECOVERY), KANNUR.

2. THE SALES TAX OFFICER, CIRCLE I, KANNUR.

3. THE DY.COMMISSIONER OF COMMERCIAL TAXES,
KOZHIKODE.

BY ADV. SHRI.C.K.GOVINDAN, GOVERNMENT PLEADER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 13/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR, J.

WP(C) No. 24456 of 2007

Dated, this the 13th day of August, 2007

J U D G M E N T

Since petitioner has filed appeal against sales tax assessment for the year 2004-05 and since the case of the petitioner is that the petitioner has not done any business during the relevant year and since the officer has not stated the material based on which assessment is made, this writ petition is disposed of directing the respondents to withhold Ext.P18 recovery proceedings for recovery of arrears of tax due for the year 2004-05 till disposal of the appeal. The appellate authority is directed to take up the appeal out of turn and dispose of the same within two months from the date of production of a copy of this judgment by the petitioner.

(C.N.RAMACHANDRAN NAIR, JUDGE.)

jg